

Small Business Taxpayer Protection Act. This bill would rescind \$72 billion of the \$79.6 billion appropriated to the Internal Revenue Service to refine its services and technology and reform its enforcement practices of the federal tax code. The passage of H.R. 23 would widen the already massive tax gap and unfairly relieve the wealthiest 1 percent of Americans from paying their fair share of taxes.

The historic passage of the Inflation Reduction Act under the leadership of Speaker Pelosi and signed by President Biden authorized \$79.6 billion to allow the Internal Revenue Service to bolster taxpayer services while firmly and fairly enforcing the federal tax code.

Through the implementation of the IRA, we continue to help the millions of Americans who most depend on federal government assistance and who contribute disproportionately to the federal revenues that pay for our government to operate.

Simply put, Americans who have the least should not be burdened with the responsibility to contribute the most. Every American—most importantly, the wealthiest among us—must pay what they rightfully owe to enable our government to function.

\$45.6 billion of the authorized funds included in the Inflation Reduction Act were allocated for tax enforcement activities, including hiring more enforcement agents, providing legal support, and investing in investigating technologies.

These funds are necessary to bridge the unjust tax gap that Americans have been subject to for generations and will continue to endure under Republican leadership.

The entirety of the \$79.6 billion is critical to cracking down on ultra-rich and corporate tax evaders who have avoided paying their fair share of taxes for years.

The passage of this bill would dismantle key components of the Inflation Reduction Act that have injected fairness into the enforcement of our tax system.

The IRA reduced rising costs for hard-working middle-class families and ensured that taxpayers are not left to foot the bill for wealthy tax cheats—both of which would be erased with the passage of this bill.

These unfair tax practices have gone on for far too long.

I urge all my colleagues to oppose this bill and see it for what it truly is:

an effort by Republicans to give tax breaks to the ultra-rich and the corporations who fund their campaigns, and

an effort to continue carrying out their distorted notion of America by decimating the programs set in place to help the Americans who depend on government assistance the most.

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to House Resolution 5, the previous question is ordered on the bill.

The question is on engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

MOTION TO RECOMMIT

Mr. KILDEE. Mr. Speaker, I have a motion to recommit at the desk.

The SPEAKER pro tempore. The Clerk will report the motion to recommit.

The Clerk read as follows:

Mr. Kildee moves to recommit H.R. 23 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendment:

Add at the end the following:

SEC. 3. PREVENTION OF INFLATION INCREASE.

Section 2 shall not apply if the Secretary of the Treasury certifies that such section will increase inflation for the American people.

The material previously referred to by Mr. KILDEE is as follows:

Mr. Kildee moves to recommit the bill H.R. 23 to the Committee on Ways and Means.

The SPEAKER pro tempore. Pursuant to clause 2(b) of rule XIX, the previous question is ordered on the motion to recommit.

The question is on the motion to recommit.

The question was taken; and the Speaker pro tempore announced that the yeas appeared to have it.

Mr. NEAL. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to section 8 of rule XX, further proceedings on this question are postponed.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess subject to the call of the Chair.

Accordingly (at 8 o'clock and 42 minutes p.m.), the House stood in recess.

□ 2100

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. ROUZER) at 9 p.m.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Proceedings will resume on questions previously postponed. Votes will be taken in the following order:

Motion to recommit on H.R. 23; and

Passage of H.R. 23, if ordered.

The first electronic vote will be conducted as a 15-minute vote. Pursuant to clause 9 of rule XX, the remaining electronic vote will be conducted as a 5-minute vote.

FAMILY AND SMALL BUSINESS TAXPAYER PROTECTION ACT

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the unfinished business is the question on agreeing to the motion to recommit on the bill (H.R. 23) to rescind certain balances made available to the Internal Revenue Service, offered by the gentleman from Michigan (Mr. KILDEE), on which the yeas and nays were ordered.

The Clerk will redesignate the motion.

The Clerk redesignated the motion.

The SPEAKER pro tempore. The question is on agreeing to the motion to recommit.

The vote was taken by electronic device, and there were—yeas 208, nays 221, not voting 5, as follows:

[Roll No. 24]

YEAS—208

Adams	Goldman (NY)	Pallone
Aguilar	Gomez	Panetta
Allred	Gonzalez,	Pappas
Auchincloss	Vicente	Pascarell
Balint	Gottheimer	Payne
Barragan	Green (TX)	Pelosi
Beatty	Grijalva	Peltola
Bera	Harder (CA)	Perez
Beyer	Hayes	Peters
Bishop (GA)	Higgins (NY)	Pettersen
Blumenauer	Himes	Phillips
Blunt Rochester	Horsford	Pingree
Bonamici	Houlihan	Pocan
Bowman	Hoyer	Porter
Boyle (PA)	Hoyle (OR)	Pressley
Brown	Huffman	Quigley
Brownley	Ivey	Ramirez
Budzinski	Jackson (IL)	Raskin
Bush	Jackson (NC)	Ross
Caraveo	Jackson Lee	Ruiz
Carbajal	Jacobs	Ruppersberger
Cardenas	Jayapal	Ryan
Carson	Jeffries	Salinas
Carter (LA)	Johnson (GA)	Sanchez
Cartwright	Kamlager-Dove	Sarbanes
Casar	Kaptur	Scanlon
Case	Keating	Schakowsky
Casten	Kelly (IL)	Schneider
Castor (FL)	Khanna	Scholten
Castro (TX)	Kildee	Schrier
Chu	Kilmer	Scott (VA)
Ciциlline	Kim (NJ)	Scott, David
Clark (MA)	Krishnamoorthi	Sewell
Clarke (NY)	Kuster	Sherman
Cleaver	Landsman	Sherrill
Clyburn	Larsen (WA)	Slotkin
Cohen	Larson (CT)	Smith (WA)
Connolly	Lee (CA)	Sorensen
Correa	Lee (NV)	Soto
Courtney	Lee (PA)	Spanberger
Craig	Leger Fernandez	Stansbury
Crockett	Levin	Stanton
Crow	Lieu	Stevens
Cuellar	Lofgren	Strickland
Davids (KS)	Lynch	Swalwell
Davis (IL)	Magaziner	Sykes
Davis (NC)	Manning	Takano
Dean (PA)	Matsui	Thanedar
DeGette	McBath	Thompson (CA)
DeLauro	McCollum	Thompson (MS)
DelBene	McGarvey	Titus
Deluzio	McGovern	Tlaib
DeSaulnier	Meeks	Tokuda
Dingell	Menendez	Tonko
Doggett	Meng	Torres (CA)
Escobar	Mfume	Torres (NY)
Eshoo	Moore (WI)	Trahan
Espallat	Morelle	Trone
Evans	Moskowitz	Underwood
Fletcher	Moulton	Vargas
Foster	Mrvan	Vasquez
Foushee	Mullin	Veasey
Frankel, Lois	Nadler	Velazquez
Frost	Napolitano	Waters
Gallego	Neal	Watson Coleman
Garamendi	Neguse	Wexton
Garcia (IL)	Nickel	Wild
Garcia (TX)	Norcross	Williams (GA)
Garcia, Robert	Ocasio-Cortez	Wilson (FL)
Golden (ME)	Omar	

NAYS—221

Aderholt	Bice	Carey
Alford	Biggs	Carl
Allen	Bilirakis	Carter (GA)
Amodel	Bishop (NC)	Carter (TX)
Armstrong	Boebert	Chavez-DeRemer
Arrington	Bost	Ciscomani
Babin	Brecheen	Cline
Bacon	Buchanan	Cloud
Baird	Buck	Clyde
Balderson	Bucshon	Cole
Banks	Burchett	Collins
Barr	Burgess	Comer
Bean (FL)	Burlison	Crane
Bentz	Calvert	Crawford
Bergman	Cammack	Curtis